

DECLARATION
AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: ENTERIC COATED PHARMACEUTICAL COMPOSITION AND METHOD OF MANUFACTURING, the specification of which

X is attached hereto; or

Serial No. was filed on as U.S. Patent Application

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIORITY FOREIGN APPLICATION(S)
UNDER 35 U.S.C. §119(a)-(d)

Number	Country	Filed (Day/month/year)	Priority Claimed (Yes or No)
NONE			

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

PRIORITY U.S. PROVISIONAL APPLICATION(S)
UNDER 35 U.S.C. §119(e)

Provisional Application No.	Filing Date
60/051,951	July 8, 1997
60/067,524	December 16, 1997

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

PRIORITY U.S. APPLICATION(S)
UNDER 35 U.S.C. §120

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status (patented, pending or abandoned)</u>
NONE		

I hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Burton Rodney	Registration No. 22,076
Stephen B. Davis	Registration No. 26,693
Suzanne E. Babajko	Registration No. 32,880
Frank P. Hoffman	Registration No. 26,468
Prabodh I. Almaula	Registration No. 27,067
Barry J. Marenberg	Registration No. 40,715

Address all telephone calls to:

Barry J. Marenberg
Tel. No. (609) 252-4014

Address all correspondence to:

Burton Rodney
Bristol-Myers Squibb Company
P.O. Box 4000
Princeton, New Jersey 08543-4000

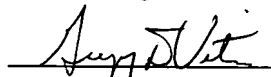
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Continued on page 3

Full name of sole or first Inventor

Gregory D. Vite

Inventor's signature:



Date: 5/26/98

Residence: Titusville, New Jersey

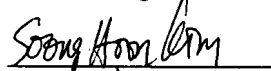
Citizenship: United States

Post Office Address: 28 Continental Lane
Titusville, New Jersey 08560

Full name of second Inventor, if any

Soong-Hoon Kim

Inventor's signature:



Date: 5/26/98

Residence: Lawrenceville, New Jersey

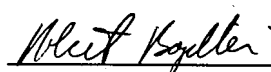
Citizenship: United States

Post Office Address: 13126 East Run Drive
Lawrenceville, New Jersey 08648

Full name of third Inventor, if any

Robert
Michael M. Borzilleri

Inventor's signature:



Date: 5/26/98

Residence: Lawrenceville, New Jersey

Citizenship: United States

Post Office Address: 15232 Marie Court
Lawrenceville, New Jersey 08648

Full name of fourth Inventor, if any

James A. Johnson

Inventor's signature:



Date: 5/26/98

Residence: Lawrenceville, New Jersey

Citizenship: United States

Post Office Address: 406 Sturwood Way
Lawrenceville, New Jersey 08648